



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Atautchikun Iñuuniatigun (Through Our Way of Life Together as One)

Northwest Arctic Borough School District

**FISCAL YEAR 2027
Adjusted Preliminary Budget**

April 27, 2026



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

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Budget Preparation and FY27 Budget Assumptions



The objective or goal of the district's budget process is to develop a budget that is “a long-term perspective and not simply an exercise in balancing revenues and expenditures one year at a time” (*National Advisory Council on State and Local Budgeting*).

The strategic plan is the guiding document for resource allocation. In addition to its directives, the following objectives are also prioritized:

- Evidence-based budget recommendations (data-driven, realistic, and feasible)
- Transparent, timely and objective budget system
- Participation and awareness from district stakeholders



The State of Alaska's legislative session is scheduled to end in mid-May, requiring some assumptions to be made in order to develop the budget within required timelines. The budget must be balanced before it is submitted to the School Board in April and the Northwest Arctic Borough Assembly no later than May 1st.

Assumptions used in preparing the proposed budget:

- No change to the current Base Student Allocation (BSA) of \$6,660
- No one-time funding provided by State of Alaska
- Grant funding for salaries not included in Operating Fund projections - \$3,000,000
- Use of funds from NWABSD investment account - \$3,000,000
- Enrollment based on projection to State –
 FY26 projection-1801, actual-1759
 FY27 projection-1719
- Minimum local contribution - \$6,718,129 (minimum local: \$2,454,223 + Borough Usage Fee: \$4,263,906)
- Increase in personnel costs due to salaries and benefits
- Increased electricity and fuel costs
- No usable CIP funds
- No usable Fund Balance



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Historical Student Enrollment and Projection, Financial Information Over Time



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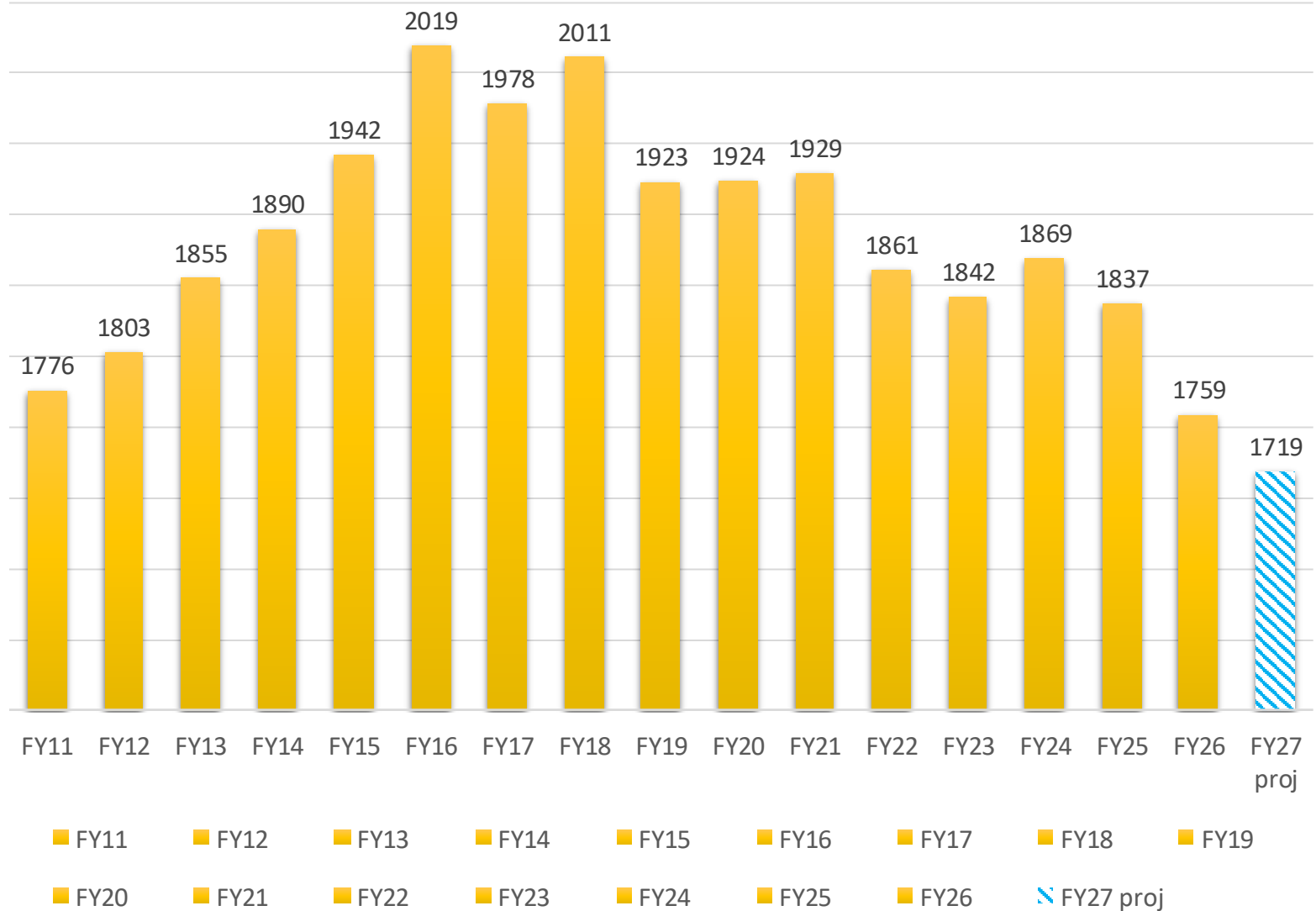
State Funded Student Enrollment

Note:

Base Student Allotment per Student is \$6,660. The remainder of the State Foundation Funding is built in with other cost factors such as Special Needs (20%), District Correspondence Students, CTE (1.5%) & Other Cost Factors that equate to the total of foundation revenues.

The **FY26** Budget was built off a projection of 1801, but actual counts reflected:

1726.46 ADM
 + 32.75 (correspondence) =
 1759.21 students





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FY27 Enrollment Projection

State of Alaska

Department of Education & Early Development

School Finance & Support Services

Average Daily Membership (ADM) Report

PROJECTED FY2027

DUE: NOVEMBER 5, 2025

School District / Attendance Center:	PK-EEP ADM	K-6 ADM	7-12 ADM	ADM TOTAL
<i>Enter the District's ADM & Intensive numbers in the column for that school. Correspondence goes in the above box.</i>				
NORTHWEST ARCTIC				
Ambler School	0	38.00	25.00	63.00
Aqgaluk School	0	105.00	98.00	203.00
Buckland School	0	111.00	93.00	204.00
Deering School	0	28.00	23.00	51.00
Kiana School	0	45.00	41.00	86.00
Kobuk School K-12	0	23.00	17.00	40.00
June Nelson Elementary School (Kotzebue)	0	288.00	0.00	288.00
Kotzebue Middle/High School	0	0.00	242.00	242.00
Kisimigiugtuq School	0	46.00	76.00	122.00
Napaaqtugmiut School (Noatak)	0	71.00	68.00	139.00
Davis-Ramoth Memorial (Selawik)	0	118.00	97.00	215.00
Shungnak School	0	38.00	28.00	66.00
TOTAL	-	911.00	808.00	1,719.00

TOTAL Correspondence ADM Only
25

The Projected Enrollment is used to budget State Foundation revenue



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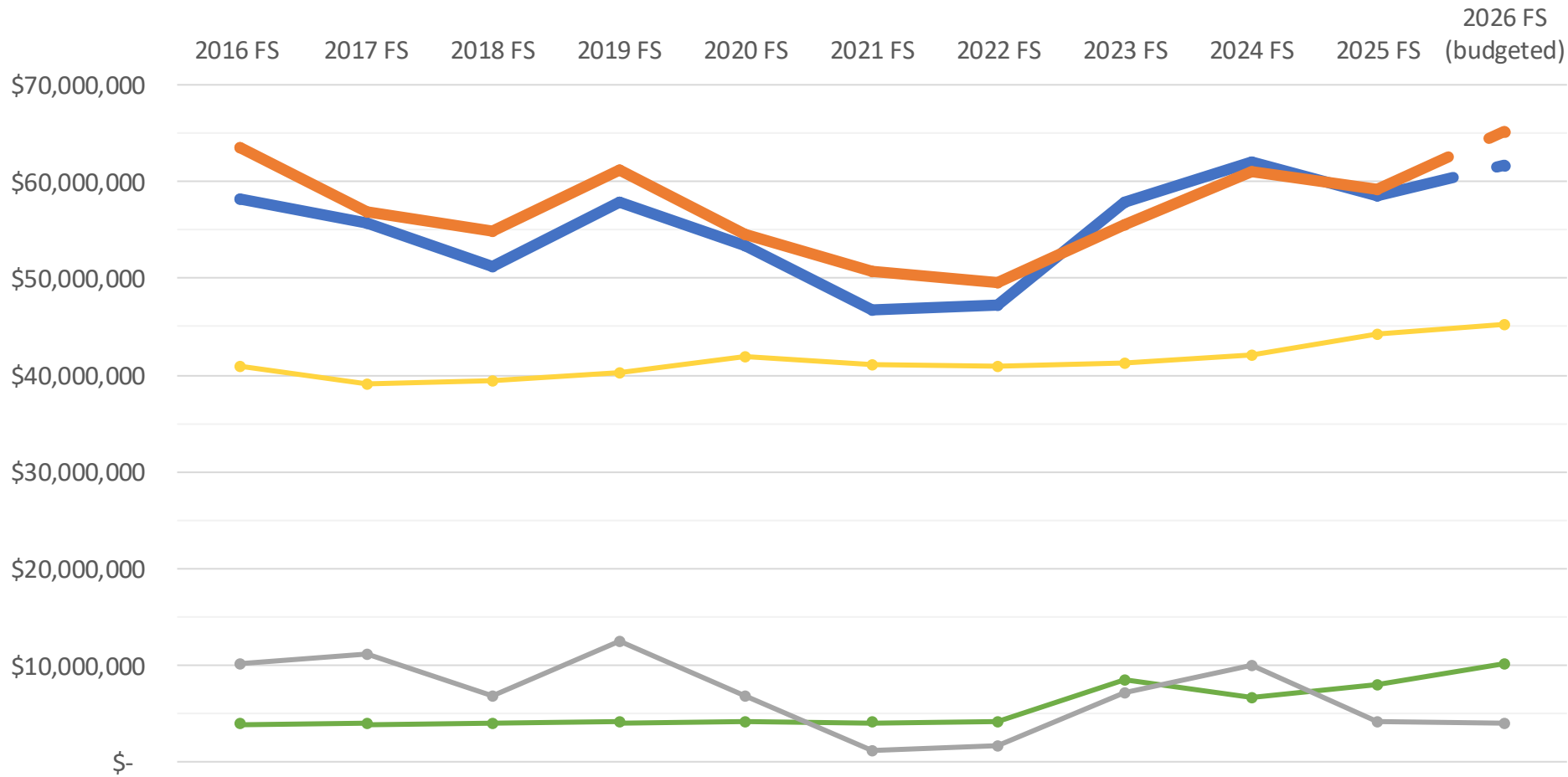
FY26 Approved Budget Review



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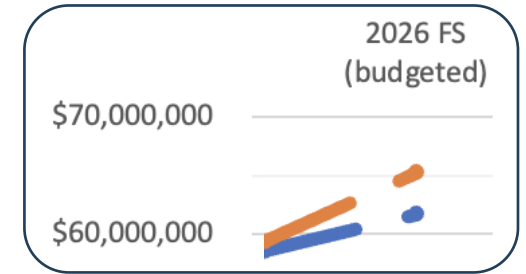
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EXPENSES & REVENUE OVER TIME



LEGEND

- Borough Appropriation
- TOTAL STATE REVENUE
- TOTAL FEDERAL REVENUE
- GRAND TOTAL Revenues
- EXPENSES



The currently budgeted expenses over revenue are covered in FY26 by the use of FY25 Fund Balance of \$4.5 million, approved with Budget Revision #2, at the January 2026 board meeting, and CIP Transfer In of \$2.3 million, approved with the FY26 proposed budget at the April 2025 board meeting



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FY27 Budget



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FY27 General Fund Budget – original preliminary

REVENUE	
Other Local Revenue	\$1,500,000
Earnings on Investments	\$770,000
Borough Appropriation	\$6,718,129
E-Rate Program	\$11,609,460
State Foundation	\$39,460,270
Quality Schools & Other	\$923,530
TRS On-Behalf	\$3,027,929
PERS On-Behalf	\$585,903
Impact Aid Program	\$3,660,714
TOTAL:	\$68,225,935

EXPENDITURES	
Salaries & Benefits	\$41,115,997
Professional & Technical Services	\$5,960,474
Travel	\$1,807,527
Utilities	\$20,496,002
Other Purchased Services	\$4,516,556
Property & Liability Insurance	\$1,481,641
Supplies, Materials & Media	\$2,554,785
Tuition, Dues & Fees & Equipment	\$391,775
Indirect Cost Recovery	(\$325,000)
TOTAL:	\$77,999,757

TRANSFERS OUT	
Teacher Housing Fund	\$400,000
Star	\$250,000
Alaska Technical Center	\$750,000
Food Service	\$1,200,000
TOTAL:	\$2,600,000

TRANSFERS IN	
	\$3,000,000

PRE-PAIDS & INVENTORY	
	\$2,800,000

EXPENSE OVER REVENUE	
Deficit	12,173,823



PRELIMINARY BUDGET ADJUSTMENTS	
Increased target Student:Teacher ratio (20:1/27:1) 19 certified, 11 classified positions. Reduce overtime & subs/temps	\$2,827,757
Positions moved to grants	\$848,136
Removed Food Service seconds	\$250,000
Reduced Director, Assistant Director, Coordinator/Specialist/Manager contracts by 10 days (4%)	\$108,522
Reduction of Student Activities	\$696,817
Reduction to Board budget	\$383,852
Reduced anticipated FY 27 increase to Property Services budget (move ATC utilities to ATC Transfer Out= \$353,000)	\$1,341,260
Reduced anticipated Pre-Paid and Inventory	\$550,000
Total Reductions to date	\$7,006,344



INCREASED TARGET STUDENT:TEACHER RATIO

Elementary

- Average of 20 Students to 1 Teacher

Middle/High School

- Average of 27 Students to 1 Teacher - High School



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FY27 General Fund Budget – adjusted preliminary

REVENUE	
Other Local Revenue	\$1,500,000
Earnings on Investments	\$770,000
Borough Appropriation	\$6,718,129
E-Rate Program	\$11,609,460
State Foundation	\$39,460,270
Quality Schools & Other	\$923,530
TRS On-Behalf	\$3,214,972
PERS On-Behalf	\$664,905
Impact Aid Program	\$3,660,714
TOTAL:	\$68,521,980

EXPENDITURES	
Salaries & Benefits	\$37,160,767
Professional & Technical Services	\$5,214,474
Travel	\$1,240,830
Utilities	\$20,085,002
Other Purchased Services	\$4,506,556
Property & Liability Insurance	\$1,481,641
Supplies, Materials & Media	\$2,025,785
Tuition, Dues & Fees & Equipment	\$298,035
Indirect Cost Recovery	(\$325,000)
TOTAL:	\$71,688,090

TRANSFERS OUT	
Teacher Housing Fund	\$400,000
Star	\$250,000
Alaska Technical Center	\$1,103,000
Food Service	\$950,000
TOTAL:	\$2,703,000

TRANSFERS IN	
	\$3,000,000

PRE-PAIDS & INVENTORY	
	\$2,250,000

EXPENSE OVER REVENUE	
Deficit	\$5,119,110



Additional Potential Reductions	
Student Activities – coordinator, travel, supplies, P/T services	\$1,200,000
Food Service – NMS Food service contract, Food personnel	\$950,000
Total of Potential Reductions	\$2,150,000
Remaining Deficit	\$2,969,110



Questions?

Direction from School Board?

